



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

TE/GE: EO Examination

625 Fulton Street, Room 503

Brooklyn, NY 11201

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

September 24, 2007

Number: **200752040**

Release Date: 12/28/2007

UIL:501.03-01

A
B
B

Date: C

Taxpayer Identification Number:

D

Person to Contact:

E

Identification Number

F

Contact Telephone Number:

G

LAST DATE FOR FILING A PLEADING
WITH THE TAX COURT, THE CLAIMS
COURT, OR THE UNITED STATES
DISTRICT COURT FOR THE DISTRICT
OF COLUMBIA: H

LEGEND:

A= Name of the Organization
B= Address of the Organization
C= Date of this Letter
D= Taxpayer Identification Number
E= Name of Reviewer
F= Identification Number of the Reviewer
G= Contact Telephone Number
H= Last Date for Filing in the Courts
I = Effective Date of Revocation
J= Address of Taxpayer Advocate
K= Telephone Number of Taxpayer Advocate

Dear :

This is a final adverse determination that you do not qualify for exemption from income tax under section 501(a) of the Internal Revenue Code as an organization described in Code section 501(c)(3). This determination is effective beginning on I.

Our adverse determination was made for the following reason (s):

You have failed to established that you are organized and operated exclusively for exempt purposes as required by section 501(c)(3) of the Internal Revenue Code. You have not filed annual returns stating specifically the items of your gross income, receipts, and disbursements, nor have you responded to requests for this information. You have not established that you are observing the conditions required for continuation of exempt status.

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code.

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for all years beginning I.

Processing of income tax returns and assessment of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Internal Revenue Code.

If you decide to contest this determination in court, you must file a pleading seeking a declaratory judgment in the United States Tax Court, the United States Court of Federal Claims, or the United States District Court for the District of Columbia before the 91st day after the date this final determination was mailed to you. Please contact the clerk of the appropriate court for rules regarding filing pleadings for declaratory judgments and refer to the enclosed Publication 892. You may write to these courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, D.C. 20217

United States Court of Federal Claims
717 Madison Place, NW
Washington, D.C. 20005

United States District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, D.C. 20001

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call too-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at: Internal Revenue Service, J., J, J, J, telephone number K.

We will notify the appropriate State Officials of this action, as required by section 6104(c) of the Internal Revenue Code.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely Yours,

Marsha A. Ramirez
Director, EO Examinations

Enclosure:

Form 886-A Attachment to Revocation Letter
Publication 892

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or Exhibit
Name of Taxpayer A		Year/Period Ended B - B

ATTACHMENT TO REVOCATION LETTER

LEGEND:

- A = Name of the Organization
- B - B = Year / Period Ended
- C = Date Delinquent Form 990 Filed
- D = Year 1
- E = Year 2
- F = Year 3

On C, you filed delinquent Forms 990 for the years D and E, with no financial information. You have not filed a Form 990 for the F year. Since information returns you filed regarding your employees indicate you paid wages in the amounts of \$; \$ and \$ in the years D, E and F, respectively, your gross receipts appear to be sufficient to require you to file Forms 990. Because of your failure to provide information, we are unable to determine if you had gross receipts in excess of the gross wage income paid for the years D, E and F.

Your articles of incorporation contain no information concerning the exempt functions your organization intended to perform and your purpose cannot be determined by your subsequent conduct since you have failed to file complete Forms 990 and you have failed to provide material information to the Service. You have not established that your organization operates primarily for a public interest as required for a section 501(c)(3) organization. Because of your failure to respond to our requests for information, we are unable to determine whether you have operated primarily for exempt purposes during the years D, E, F and any subsequent years.

Based on the above, your organization's section 501(c)(3) exempt status is revoked effective January 1, D. Your exempt status is being revoked because you have failed to demonstrate that you are operating exclusively for a recognized exempt purpose under I.R.C. §501(c)(3). Your exempt status is also being revoked because you have failed to meet the requirements of I.R.C. §6033 and the Regulations thereunder, that all Section 501(c)(3) organizations file Forms 990 and furnish such additional information as may be required by the Internal Revenue Service for the purpose of determining its exempt status. Your organization has not established that it is exempt from the filing requirements. Your organization has not established that it is observing the conditions required for the continuation of its exempt status. See Rev. Rul. 59-95, 1959-1 C.B. 627